



# Ad Val Advisor

*The Newsletter  
for Wyoming  
Property Tax  
Appraisers*

Inside: ♦ Note from the Administrator  
♦ The New Teton County Assessor

♦ CAMA Transition Plan  
♦ 2005 Implementation Deadlines

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♦ and more....

## *Ad Valorem Tax Division Newsletter*

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## From the Administrator

### “STEADY”

Back when I was a teenager, I learned a valuable lesson from one of my uncles. I had just gotten my driver's license. To me, my uncle seemed like a "fuddy-duddy" driver. He never exceeded the speed limit, never accelerated wildly, never squealed tires, nor anything like that. He was a livestock buyer in the Dakotas, and traveled extensively as part of his work. Despite my perception of his "stodgy" driving, I began to notice that he always seemed to get from place to place as fast as (or faster than) anyone else, and got better fuel economy with less wear and tear on his car. He never seemed stressed. I finally asked him how he did it. His answer was simple, "I just keep up a steady, sustainable, relentless pace."

Over the years, I've tried that in many aspects of my life, and it does work. If this sounds like my version of the "Tortoise and the Hare" story, I guess it is.

So what does this have to do with assessment? Well, with the new CAMA project, that is exactly the approach we are trying to take. As we go through implementation, we are endeavoring to keep up a steady, sustainable, relentless pace. It's not glamorous or breathtaking, but it will get us through implementation in the most expeditious and efficient way possible. For us at DOR, the vendor, and for the Assessors, it means planning ahead, doing the work that needs to be done in an organized way, not procrastinating, and working steadily towards the goal.

For Assessors and their staffs, please keep apprised of what is happening with the CAMA project through the Ad Val Advisor, the project website, and regular contact with Division staff. And keep up that steady pace. We'll get there.

On a different note, this will probably be the last Ad Val Advisor to be published before the Holidays are upon us. On behalf of the Ad Valorem staff and myself, please accept our best wishes for a Happy Holiday and a prosperous and productive New Year.

Wade W. Hall  
Administrator  
Ad Valorem Tax Division

## Transition Plan between Mainframe and RealWare

### Overview

Understandably, there has been quite a bit of concern about how each county will transition between the mainframe CAMA system and RealWare. This is an issue that is being influenced by a number of factors.

This plan is designed to provide a general outline for the transition between the systems. Both CCI and DOR are aware of the timelines, office demands and the general difficulties in simply "turning the mainframe off." It is our intent to make this transition as smooth as possible while still adhering to the project plan.

### Cost

It is important to note that there are substantial costs associated with maintaining a statewide CAMA system. Whether we are talking about the legacy mainframe system or the new CCI RealWare product, the Department is responsible for a myriad of expenses associated with both systems. These expenses come in the form of online fees, connectivity charges, licensing costs, etc.

The overall financial trick of this project is to implement the new system with all of its associated costs while systematically removing the legacy system at the same time. The offset of these costs occurs when we are able to remove the expenses associated with the mainframe just about the time we incur the new costs

associated with the RealWare product. This is tricky at best.

### **The Crutch**

Maybe the best way to describe “the crutch” is by studying history. Way back in 1518 Hernando Cortez was commissioned by Spain to come to modern day Mexico to establish a colony. When Cortez came to the new world, the sailors aboard his fleet of ships were anything but enthusiastic. When presented the opportunity of establishing a Spanish colony in an untamed land with hostile natives, the majority of the crew rebelled and demanded that they sail back to Spain.

Obviously, for Cortez, this was totally unacceptable. In an act that many viewed as unreasonable, Cortez set fire and scuttled many of his ships. He did this to motivate the men to stay and to build their new future.

This one act had a huge impact on the development of the new world. By establishing that first colony, Spain was able to establish solid footing in the Americas. Regardless of all the good and the bad that ultimately ensued from that single act, the overall objective was achieved.

I hope this analogy isn’t subliminally ordering anyone to torch the mainframe. However, our mainframe computer system, like Cortez’s ships, offers a luxury that we cannot afford to abuse. Several individuals have advanced the idea that we should leave both systems operational during and after the conversion. The idea here being that we can “dual” enter between the systems, checking and double-checking work as we go. At some level, the idea also emerges that individual Assessors may choose to rollback to the mainframe in case things don’t progress as they wish.

Trying to take all comments into consideration, I questioned this process with DOR staff, CCI personnel and other jurisdictions that recently converted their data into

RealWare. The overall consensus from everyone was a resounding “no dual entry”. Like Cortez, we need to burn our proverbial ships and move away from the mainframe. In short, the conversion needs to be viewed as a one-way trip and we all need to be compelled to move forward.



### **Plan**

Consequently, we are going to stick to the three month mainframe rule. This rule simply states that we will leave your mainframe access in read only mode for a period of ninety days after you officially go live on RealWare. After the ninety days have expired, your mainframe access rights will be removed and the county data will be offloaded to a backup tape.

The counties that go live after May 31<sup>st</sup> and before December 31<sup>st</sup> will be expected to use the RealWare software to produce their assessments. For those counties that go live between January 1<sup>st</sup> and June 1<sup>st</sup>, it will become the choice of the individual Assessor to decide whether they will use the override value from the mainframe, or will re-cost their values from the RealWare product. Part of this decision will rest in the county’s ability to verify and correct major conversion issues and their overall familiarity with the RealWare product. In any event, each county should have defensible values during protest time. Again, once your ninety day grace period has expired, all access to the mainframe will be removed and your county data offloaded to a backup tape.

During this period of transition, the Assessor will be able to use several methods to accommodate any needed change in value. This includes using the reconciled value functionality and/or overriding values in either the cost or market approaches. Nonetheless, the mainframe override value will be available and the Assessor will also

have the ability to hand calculate and correct this value as well.

The DOR and CCI staff will be available to help you choose a direction that will work best for your circumstances. Remember, this will only be necessary for those counties that do not use the RealWare product to produce values.

### **Validation**

The values that have been generated in the mainframe system can be supported and, if need be, altered in RealWare in a variety of ways. For example, users can execute comparable searches in RealWare to defend the values that are going out on the Notices of Value (NOVs). Batch processing functionality using “Batch Land” and “Batch Imps” allows for analysis of sales in neighborhood areas, parcel ranges, subdivision, design types, qualities and so on.

Remember, once your data is converted, you will have analytical querying and reporting capabilities within RealWare. Any adjustments can still be made against the override values as you work through the assessment cycle. Also, for a period of ninety days, you will still be able to query and report directly out of the mainframe.

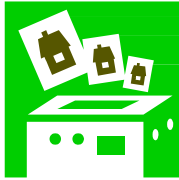
### **Backup**

It is important to note that the process of removing access and offloading data is a permanent step to remove a county’s data from the State’s mainframe. In doing so, re-establishing data and connectivity will take a tremendous amount of coordination and effort. The Department considers this as the last line of defense for data recovery and, in all practicality, should be considered impossible to reconstruct.

### **Records Retention**

Each County should take precautions and should make digital records or hard copies of data they will most likely need to reference on the mainframe. The Department rec-

ommends using the PRC in the CLT system, and the AWS in the WYS system. We are presently investigating the possibility of recording data digitally on CD after your final data conversion is completed. Also, this hardcopy/digital record can be used for reference purposes once the county is permanently offloaded from the State mainframe system.



## Conclusion

We are hoping that this solution will answer most of the transition needs for the county while still allowing us to manage the cost of maintaining two systems. We strongly encourage each county to work with the data conversion team and the support network at DOR and at CCI to make this transition as smooth as possible.

David Chapman  
Local Assessed Manager  
Ad Valorem Tax Division

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## IAAO News

Since a couple of issues have passed, I wanted to update you on the happenings at IAAO. As you have seen in the "Fair & Equitable" magazine, the IAAO Headquarters move is going smoothly. The new home will be in Kansas City, Missouri, starting in June 2005. IAAO purchased the Adler Building in Downtown KC for approximately \$1.5 million which will include all the renovations. The remodeling should be complete by June 2005. A large number of IAAO Chapters and individuals have contributed to the Building Fund and the dollars keep coming in for the new facility. Overall, it will be a great cost savings to IAAO and its members.

These past several months IAAO has been blessed to have a strong new administrator in Lisa Daniels. She has a tremendous background in management of non-profit organizations and is doing a great job. If you ever have a chance to work with her, you will find it a pleasure as her abilities go far and wide.



## Committee Work

The IAAO committees have started their work projects for this coming year and a few of them are noteworthy.

The Technical Standards Committee is beginning work on several standards for review and revision.

The first standard will be the "Personal Property Standard". It has not been revised since 1996. A subcommittee chaired by myself, Gary McCabe and Scott McAlpine will be doing the work. If you have comments, please let me know. A draft will be completed in early 2005 and major work on the Standard will be done at the April Committee meeting in Kansas City.

The second standard will be a rework of the "Sales Ratio Standard". A select committee of experts has been developed under the direction of Alan Dornfest, AAS, Nancy Tomberlin and Bruce Woodzell. They will be looking at Outliers, Pseudo Sales and equalization issues, with special discussion on presumption of correctness. Finally, the committee will be working on International Issues, with a lead towards governance matters. I would encourage everyone to go to the IAAO website and look at the Standards as they are your documents of support in valuation and mapping programs.

The Professional Development Committee is continuing their work on the standardization of core

educational classes. Presently, they have identified some 600 hours of instruction (20 classes) that meet the requirements for combination into a standard courses. The concept is supported by an Education-Alliance Memorandum of Understanding with the American Society of Appraisers, National Association of Independent Fee Appraisers and IAAO. The American Institute has shown interest in joining this group. Once the courses have been completed, they will be put into instruction and the core program requirements must be met by the start of 2008. The goal is to have them all in place sometime in 2005 for 2006-2007 presentations. One-Day Seminars are continuing to expand to cover a number of topics. If you have suggestions, please let me know and I will forward them to the Professional Development and Education Committees.

The Research Committee is going strong on the new "Excellence in Assessment Administration" program. This is a program where you as an assessment jurisdiction can seek an independent review of your practices. If you are found to be in compliance with the "Assessment Practices Self Evaluation Guide" and grading criteria, your jurisdiction can be awarded the above designation. Go to the IAAO website for details on this program as it is for all size jurisdictions and provides you with a great tool for review. Additionally, I would like to stress if you do not want to do the full program, that you get the "Assessment Practices Self Evaluation Guide" and conduct your own internal review on your practices.

As a final note, I would like to encourage everyone to consider becoming an "Accredited Member" of IAAO. Most of you have completed the necessary course work and the five year period of service to join. For \$25.00 and completion of a short application, you can achieve this status. Please look to the IAAO website for further information, or contact me for an application. It is another way to enhance your



professional standing with your taxpayers and associates.

Thanks for letting me share a few of the programs and goals of IAAO, and how they benefit the members. If you have any questions, please feel free to contact me at (307) 777-5232 or [KUHRIC@state.wy.us](mailto:KUHRIC@state.wy.us)

Kenneth Uhrich  
State Assessed Manager  
Ad Valorem Tax Division

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## Quote of the Month

"Give a man a fish and he will eat for a day. Teach him how to fish, and he will sit in a boat and drink beer all day."

- Unknown

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## Quick Update on SPSS

This is an SPSS question that came from both Susan DeWitt in Natrona County and Kathy Treanor in Washakie County:

**Question:** Has the decision been made whether the State is going to buy SPSS for the counties, and will the county be receiving training on how to use it?

**Answer:** Due to licensing and project deployment issues, DOR will not be purchasing any third party software or hardware early. However, the DOR will be purchasing SPSS as part of the package deal with CCI. It will arrive when the rest of the county hardware and software is installed.

SPSS training, however, is a separate issue. CCI will touch very lightly on SPSS and how it integrates with the RealWare product. However,

DOR is looking into providing SPSS training through an external instructor and separate from the CCI contract sometime beginning in 2005. We will keep you posted on our progress.

David Chapman  
Local Assessed Manager  
Ad Valorem Tax Division

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## Now is Your Chance!

Every county has the opportunity to correct some past sins in the collection of appraisal data. The mainframe CAMA system was designed as a "be all, end all" data solution for local assessments in the State of Wyoming.

However, as with most absolutes in life, this grand vision of a single CAMA system that never would change didn't materialize. Big surprise! What did occur was a degeneration of the technology and its overall ability to accommodate new demands. With the high costs and the huge efforts required to make programming changes, users found low cost solutions to their data needs. In the beginning, this started with the practice of using data fields for purposes other than what they were designed for. At a very global level, most of these fields were "static" in nature. This means that they were not a primary key in data relationships and were not used to calculate or derive other information in the system. Some of these data practices were supported by the State and, in most cases, got more and more out of control as time went by.

Once this default process of filling in the blanks reached its zenith, counties began to rely on more third party applications to do what the mainframe could not. This manifested itself into homegrown systems that managed data involved in the valuation of agricultural land and

personal property. Over time, administrative data was also moved to the county applications. Most of the users found that the county system was much more responsive to their data needs than the mainframe. Moreover, adding and extracting data was now in the county's hands. Processes that were once complicated, like passing data to the county treasurer, was now a breeze by comparison. For those who still relied heavily on the mainframe computer system, "just okay" had to be good enough.

Now, fast forward to the year 2004 and to the new CAMA project. The Department of Revenue in cooperation with the County Assessors Association has selected a new CAMA system. This system is sleek in design and boasts a plethora (good word!) of features and possibilities.

However, now a new problem arises with this cutting edge technology. In a sense, we have found a smooth "round" CAMA container. Our job over the next eighteen months is to force our imperfect "square pegged" mainframe data into it. By the way, this is a point in which our kindergarten teachings illuminate the way (i.e., square peg in the round hole)! If my memory serves me correctly, this process didn't work out real well back then.

With a considerable amount of effort from the conversion committees, CCI and the Department, the square peg is becoming a little less obtrusive and is now starting to fit fairly well into the proverbial round hole.

The data that runs the risk of not converting falls into three basic categories:

1. **Misused fields.** If you used a field for anything other than what it was intended for, fix the problem. When in doubt, read the conversion document and contact the staff at DOR for assistance.

2. **Non compliance with conversion standards.** The data conversion standards are the benchmark source for information. Each of these standards cannot possibly cover every piece of data in the mainframe system. They do, however, highlight important clean up points and help further define what “misused fields” really means.

3. **Improperly formatted external data.** This includes all of the data that is contained in your county system that you have requested to be converted. This is based on the data selected by the County Assessors on the “County System Data Selection Form.”

Now is your chance to clean up these past practices and start anew. It is imperative that your county data be as clean as possible for the conversion. First, read all of the conversion standards. Then, read all of the conversion standards. Next ... you get the idea.

At this point, the conversion team is far less concerned about where the problem originated. Whether your data issues were inherited from someone else, occurred due to inconsistent training practices, or simply showed up as unexplained crop circles, we need to move forward. Each of us has the golden opportunity here to clean up these old practices and create a new database that is filled with clean, accurate data.

So, don't wait. Begin your data review and cleanup today. Every minute you spend cleaning up data now will save you tenfold in the future!

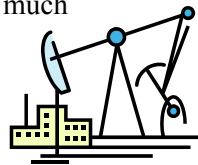
David Chapman & Joyln Stotts  
Local Assessed Section  
Ad Valorem Tax Division

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## Notes from Recent Public Meetings

### Personal Property Valuation - 11/16/04

DOR reiterated the intent of the annual meeting and asked for comments and cost data from the participants. Representatives from the coal bed methane industry provided some cost documentation and explained the data. They added that little information exists for installed costs of coal bed methane production equipment, but hoped that the provided information would be helpful in estimating fair market equipment values for the 2005 Personal Property Valuation Manual. The participants added that an organized data gathering process within the oil and gas industry is very much



needed to provide DOR with valid cost data, and mentioned that Campbell County's oil and gas equipment manual would be a good starting point in this process. DOR was asked if coal bed methane cost data would be separated from other oil and gas equipment data in upcoming manuals. DOR informed the participants that the new state-wide CAMA system would provide Assessors with the capability of categorizing oil and gas equipment. This in turn would help DOR analyze values by category and could help in developing a separate section for coal bed methane drilling and field equipment.

The meeting participants also inquired about electronic filing of renditions. DOR explained that the counties currently do not have the technology in place, but with a new system, it will be more likely in the future. DOR also stated that it would be up to each individual county to implement electronic filing.

No comments were received regarding personal property valuation of industrial, agricultural and commercial furniture/fixtures and

equipment, or manufactured/mobile Homes.

### Agricultural Land Valuation - 11/17/04

DOR presented the 2005 study and discussed the land valuation methodology in detail. The Agricultural Land Committee members added comments about general valuation issues, and affirmed their awareness of uncontrollable economic and statutory factors that affect value.

It was stated by the audience that the Wyoming Agricultural Statistics Service needs to ask more qualifying questions in their commodity surveys, and target a more representative sample to truly measure the market. The Committee agreed that the surveys can be improved and stated that they will look at ways to obtain more accurate data, and explore means of stratifying the samples to get more valid results. The Committee added that price and quantity relationships is the most usable data, but is difficult to obtain.

The concern about sampling was echoed throughout the meeting, but several comments were made about the valuation formula as well. According to some of the participants, commodity prices are more stable than the survey results indicate. It was stated that using a five year straight average in the formula would smooth out the peaks and valleys caused by possible survey error, and would provide a better reflection of the actual commodity market.

Some participants also favored applying a five year average of the production rate (yield per unit) to the formula. It was said by DOR that this factor could contribute to a better estimation of per unit values. The Committee affirmed that they would look at the effects of using that factor.

In summary, DOR stated that the Committee and DOR should collectively work towards a better

sampling process of commodity price data, review the possibility of changing the averaging method to a five year straight, and look at applying yield rates to the formula in a manner that reflects the changing economy.

Geir Solvang  
Principal Appraiser  
Ad Valorem Tax Division

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## **Deadlines in 2005 for Uinta, Sweetwater, Carbon, Fremont, Sublette and Lincoln Counties**

With a headline like this, we bet several people's ears perk up! Looking at the up and coming CAMA project conversion schedule, it appears that we may be hitting your county when you would normally be in the process of setting values or mailing out Notices of Value (NOVs).

For the pilot counties, the final legacy system (Mainframe) download is tentatively scheduled for March 1, 2005. This is the final download CCI will be using to convert your data into RealWare. With this in mind, the Department of Revenue and CCI are strongly encouraging the beta counties (Uinta and Sweetwater) to have all their values set and NOVs printed on or before March 1, 2005, but not mailed until



April. We suggest holding the printed NOVs until April to allow the users some time to become more comfortable with RealWare. It will also allow CCI more time to prepare Sweetwater and Uinta in using RealWare to defend values. We know that this is a push; however, the conversion team feels that it is unrealistic to try to perform data conversion cleanup and mail NOVs all at the same time. The kicker is that

your values must be set and the NOVs printed prior to the final data download date of March 1<sup>st</sup>.

The same procedure applies to Region 1 counties which include Carbon, Fremont, Sublette, and Lincoln. The good news is that they have a little more time to prepare. We will begin rolling into their region around April 1, 2005. No, this is not an April fool's joke! All four counties in this region should have all values set and NOVs printed by April 1<sup>st</sup>.

Remember; once your county goes live, the mainframe access will be switched to "read-only" for a period of ninety days (see article above entitled "Transition Plan between Mainframe and RealWare"). The Department of Revenue and CCI both feel it is unreasonable for counties in this scenario to: 1) go live; 2) set values; 3) create and mail NOVs; and 4) meet the 4<sup>th</sup> Monday in April deadline.

If the present deployment plan stays fairly consistent, counties located in Region 3 will fall into this same type of scenario in 2006, and will need to be prepared. These counties include Laramie, Albany, Platte, Goshen, Converse and Niobrara.

David Chapman & Jeffery Moore  
Local Assessed Section  
Ad Valorem Tax Division

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## **Employee Spotlight**

The last couple of issues of the Ad Val Advisor have been full of business issues from start to finish, so it's time to freshen things up with a new slice of the Employee Spotlight.

The new County Assessor in Teton County, Cathy Toolson, was an obvious choice to be this month's featured individual, and she was kind enough to share with us some tidbits about her life.

Cathy was hired as a Field Appraiser by the Teton County Assessor's Office in 1983. She worked her way up the ranks and was appointed First Deputy in 1997. After the former As-



essor, Suzanne Olmstead, resigned from her position, Cathy was selected by the County Commissioners to fill the vacancy. She was sworn in as the new Teton County Assessor on November 8<sup>th</sup>, 2004. Cathy said the job provides a wide variety of tasks, and that is what she enjoys most about being in the mass appraisal business.

Prior to going on board with the County government, Cathy was employed by the Snow King Resort in Jackson, Wyoming, from 1977 to 1980. She then moved on to work for United Savings and Loan in Jackson and was employed by them through 1982. Concerning her education, Cathy graduated from Jack Wilson High School (now named Jackson Hole High School), and attended several classes at the community college in town.

Cathy was born and raised in Jackson. She is married and has two children: Amy, who now lives in Denver, and Jon. Cathy mentioned that her family owns and operates a big-game outfitting business that her son is now greatly involved with. Tending to the horses and mules demands some of her time, but being an enthusiastic outdoors person, she also finds time to go pack tripping, hunting, fishing, hiking, cross country skiing and snow shoeing. When she is not outside, reading is one of her favorite leisure activities.

**Favorite Movie:** Dances with Wolves

**Favorite Food:** Sushi

Geir Solvang  
Principal Appraiser  
Ad Valorem Tax Division



## Pre-Conversion Coffee Club

Coffee Club sessions are one of the benefits CCI currently offers our RealWare users. These Coffee Club sessions are refresher / update training sessions intended for installed RealWare users.

The Department of Revenue and CCI feel the approach of offering periodic training sessions could be very beneficial to the Wyoming counties that are not yet installed as well. Our plan is to hold a monthly Pre-Conversion Coffee Club - type session to cover data cleanup and conversion issues as they are identified. We will be inviting all of the 'not yet installed' Wyoming counties to these Pre-Conversion sessions and will be covering more relevant issues for this segment. Then, once your county goes live with RealWare, CCI will invite all of the installed users to the scheduled Coffee Clubs.

I believe this approach will allow us to provide all of the counties with an opportunity to attend Coffee Clubs relevant to your current issues. Please keep an eye on the Wyocama SharePoint site events section for more details.

Kevin O'Connell  
Project Manager  
Colorado CustomWare, Inc.



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## Upcoming Ad Valorem Sponsored Education

**1/24/05 – 1/28/05**

IAAO Course 101,  
Fundamentals of Real Property  
Appraisal,  
Casper, WY

**03/07/05 – 03/11/05**

IAAO Course 310,  
Application of Mass Appraisal  
Fundamentals,  
Gillette, WY

**06/13/05 – 06/14/05**

IAAO Workshop 151,  
Uniform Standards of  
Professional Appraisal Practice,  
Lander, WY

**07/14/05**

IAAO Forum 917,  
How to Critique an Appraisal,  
Laramie, WY

**08/22/05 – 08/26/05**

IAAO Course 600,  
Principles & Techniques of  
Cadastral Mapping,  
Thermopolis, WY

**10/03/05 – 10/04/05**

IAAO Workshop 163,  
Marshall & Swift Cost Approach –  
Commercial,  
Evanston, WY

For information on classes, please  
contact

Jack Rehm at (307) 777-5313, or  
email: [jrehm@State.wy.us](mailto:jrehm@State.wy.us)